

EXHIBIT B

PHILLIPS, GOLDMAN & SPENCE, P.A.

EXPENSE RECORDS

**FOR THE TIME PERIOD
JANUARY 1, 2010 THROUGH
JANUARY 31, 2010**

Page 2

October 20, 2011

Orrick, Herrington & Sutcliffe, LLP

File WRG-AUS/JCP
Invoice number 100168

Re: W. R. Grace & Co.
David T. Austern

SERVICES	HOURS	AMOUNT
LITIGATION	26.4	11,640.00
FEE/EMPLOYMENT APPLICATIONS	10.2	1,860.00
CASE ADMINISTRATION	5.9	2,595.00
PLAN AND DISCLOSURE STATEMENT	1.6	720.00
CLAIMS ADMINISTRATION AND OBJECTIONS	1.8	810.00
	-----	-----
Subtotal for FEES only: 01/31/10	45.9	\$17,625.00
	-----	-----

RATE	SUMM	HOURS				
450.00	JCP	35.70	35.80	16,110.00	0.10	45.00
150.00	TLB	0.10	0.10	15.00	0.00	0.00
150.00	CAH	10.00	10.00	1,500.00	0.00	0.00
		-----	-----	-----	-----	-----
Totals		45.80	45.90	17,625.00	0.10	45.00